

APPENDIX HNOTE 2: FUND BALANCES WITH TREASURYNOTE 2. Fund Balances with Treasury

A. Fund and Account Balances

	Entity Assets				<u>Total</u>
	<u>Trust Funds</u>	<u>Revolv- ing Funds</u>	<u>Appro- priated Funds</u>	<u>Other Fund Types</u>	
Unobligated Balance Available:					
Available	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx
Restricted	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx
Reserve For Anticipated Resources	(xxx)	\$ (xxx)	\$ (xxx)	\$ (xxx)	\$ (xxx)
Obligated (but not expensed)	xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx
Unfunded Contract Authority	(xxx)	\$ (xxx)	\$ (xxx)	\$ (xxx)	\$ (xxx)
Unused Borrowing Authority	<u>(xxx)</u>	<u>\$ (xxx)</u>	<u>\$ (xxx)</u>	<u>\$ (xxx)</u>	<u>\$ (xxx)</u>
Treasury Balance	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>

B. Other Information:

Instructions

A. The total of all obligated not yet disbursed and unobligated undisbursed account balances with the U.S. Treasury, as reflected in the entity's records. Unobligated amounts shall be further classified as available and restricted. Restricted unobligated fund balances include (1) amounts related to expired authority and (2) holdings which have not been transferred into the general fund as of the report date that are unavailable for agency use. Included also are balances in deposit, suspense, clearing and related non-spending accounts, such as for collections pending litigation, awaiting determination of the proper accounting disposition, or being held by the entity in the capacity of a banker or agent for others. If any of the balances under restricted unobligated fund balances are material, list them separately. The amount should agree with the amount reported on line 1.a.(1) of the Statement of Financial Position. Differences between this amount and the amount reported on FMS Form 2108 "Year End Closing Statement" must be explained.

B. Other Information: Provide other information relative to fund balances with Treasury, cash, or foreign currency not disclosed in part A. Disclose any material differences between the amounts of fund balances with Treasury in the entity's records and the corresponding account balances reported on the Treasury's end of period (post closing) trial balances.